

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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SECURITIES AND EXCHANGE COMMISSION, : No. 13-CV-01735 (GBD)
: Plaintiff,
: -against-
: CARRILLO HUETTEL LLP, LUIS J. CARRILLO,
: WADE D. HUETTEL, GIBRALTAR GLOBAL
: SECURITIES, WARREN DAVIS, JOHN B. KIRK,
: BENJAMIN T. KIRK, DYLAN L. BOYLE, JAMES K.
: HINTON JR., LUNIEL DE BEER, JOEL P. FRANKLIN,
: PACIFIC BLUE ENERGY CORPORATION,
: TRADESHOW MARKETING COMPANY LTD.,
: and DR. LUIS CARRILLO,
: Defendants.
: -and-
: DR. LUIS CARRILLO,
: Relief Defendant. X

**DECLARATION OF JONATHAN S. KONOVTICH
IN SUPPORT OF DEFENDANT CARRILLO'S MOTION TO DISMISS**

I, Jonathan S. Konovitch, declare under penalties of perjury as follows:

1. I am associated with the law office of Peckar & Abramson, P.C., counsel to defendant, Luis J. Carrillo ("Carrillo"), and a member of the bar of this Court. I submit this declaration in support of Carrillo's motion to dismiss the complaint in the captioned action.
2. Annexed hereto as Exhibit A is a true and correct copy of the Complaint, which is dated March 15, 2013.

3. Annexed hereto as Exhibit B is a true and correct copy of an opinion letter dated November 23, 2009, which was issued by Carrillo Huettel LLP to Scottsdale Capital Advisors. *See, Complaint ¶130.*

4. Annexed hereto as Exhibit C is a true and correct copy of an opinion letter dated March 2, 2010, which was issued by Carrillo Huettel LLP to the Depository Trust Company. *See, Complaint ¶131.*

5. Annexed hereto as Exhibit D is a true and correct copy of an opinion letter dated April 21, 2010, which was issued by Carrillo Huettel LLP to Scottsdale Capital Advisors. *See, Complaint ¶132.*

6. Annexed hereto as Exhibit E is a true and correct copy of the United States Securities and Exchange Commission Notice of Effectiveness for Descanso Agency, Inc. dated September 17, 2007.

I declare under penalty of perjury that to the best of my knowledge, information and belief, the foregoing is true and correct.

Dated: July 22, 2013

PECKAR & ABRAMSON, P.C.

By: _____

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